

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 918 - HB 1319

March 12, 2023

SUMMARY OF BILL: Requires the United States flag and the official state flag to be displayed continuously on property owned, operated, or controlled by the state or a political subdivision of this state, including educational institutions. Restricts the display of flags representing a club, society, or organization to only be displayed on these properties for the period of time for which the entity is meeting or performing an authorized function on the property.

FISCAL IMPACT:

Increase Local Expenditures – \$49,200/FY23-24*

Assumptions:

- Public schools are currently required to display the United States flag at every school building; the proposed legislation will require public school buildings to also display the official state flag, and to display both flags continuously.
- Based on information provided by the Department of General Services, the cost per flag is estimated as follows:
 - \$16.10 for a 3 ft. x 5 ft. United States flag;
 - \$20.22 for a 3 ft. x 5 ft. Tennessee state flag;
 - \$65.64 for a 5 ft. x 8 ft. United States flag; and
 - \$68.29 for a 5 ft. x 8 ft. Tennessee state flag.
- It is unknown how many schools will be required to purchase official state flags.
- There are approximately 1,854 public schools in Tennessee.
- It is estimated that 60 percent, or 1,112 schools (1,854 x 260), will need to purchase official state flags.
- It is estimated that 50 percent of schools will purchase the 3 ft. x 5 ft. flag and 50 percent will purchase the 5 ft. x 8 ft. flag; therefore, the average cost for an official state flag will be \$44.25 $[(\$20.22 + \$68.29) / 2]$.
- The increase in local expenditures to purchase official state flags is estimated to be \$49,206 in FY23-24 $(\$44.25 \times 1,112)$.
- It is estimated that there are sufficient numbers of United States flags and official state flags already purchased to display on property owned, operated, or controlled by the state or a political subdivision of the state, including educational institutions. Therefore, any impact to state government is estimated to be not significant.

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**Article II, Section 24 of the Tennessee Constitution provides that: no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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